



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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RULING U/S 25-A NO. 363

No.Misc/38/2007-VI

Dated. 6-08-2011

Note :

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collectors of Customs, Model Customs Collectorates, (Appraisement/ PaCCS/ Port Muhammad Bin Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : Determination of Customs Values of DVD-Player/Recorder under Section 25A of the Customs Act, 1969



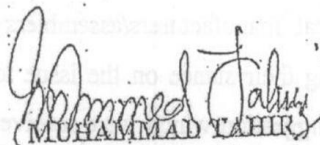
Earlier Valuation Ruling on the subject items was issued vide No.Misc/13/2009-VA, dated 26-10-2009. Since the ruling was considerably old and needed to be brought in line with the current international prices, the same therefore, was taken up for revision. Meanwhile, many requests were received, directly as well as through FPCCI, from various importers for revision of earlier determined values. Accordingly, all stakeholders were called for a meeting fixed on 09-06-2011, which was attended by the Chairman of PEMA, the representatives of M/s. Dynasel Ltd and M/s. Orient Electronics Pvt Ltd. However, all the participants were local manufacturers/assemblers and no importer attended the meeting. While explaining their stance on the issue local manufacturers also promised to submit their written suggestion which were received vide their letter dated 13.06.2011. However, to provide opportunity to the other stakeholders next meeting on the subject was fixed for 20.06.2011, however on the said date again no one turned up for meeting. Yet another meeting on the issue was fixed for 06-07-2011, which was attended by the representatives of M/s. Dynasel Ltd, M/s. Orient Electronics (Pvt) Ltd; and M/s. World Wide Trading Company (Commercial Importers). The representative of M/s, World Wide Trading Co,

argued that the value of unbranded DVD player of China origin was obviously on higher side as compared to international prices of the same. He offered that a market survey be carried out which will depict the obvious difference in the market prices and prices determined vide earlier ruling. In order to verify their contention market enquiry was carried out, jointly with representative of M/s. World Wide Trading Co, under Section 25(7) of the Customs Act, 1969, and after work back method, the value of DVD's accordingly was calculated.

02. Written reply as well as verbal submissions of the stakeholders, import data of the subject goods, as well as prices determined on the basis of work back method were examined and in terms of under sub-section (5), (6) and (7) read with sub-section (9) of Section 25 of the Customs Act, 1969, the following C&F values have been determined: -

S.No. (1)	Description of Goods (2)	H.S. Code (3)	Origin (4)	C&F Value (5)
01.	DVD Player (Unbranded)	8521.9090	China	US\$ 7.50/pc
02.	DVD Player (Branded)	8521.9090	China	US\$ 15.50/pc
03.	DVD Player (Branded)	8521.9090	Indonesia, Malaysia, Korea, Thailand.	US\$ 16.50/pc
04.	DVD Player	8521.9090	Japan	US\$ 26.00/pc
05.	DVD Recorder (Unbranded)	8521.9090	China	US\$ 60.00/pc
06.	DVD Recorder (Branded)	8521.9090	Indonesia, Malaysia, Korea, Thailand	US\$ 100.00/pc

3. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher the same shall be applied for assessment purpose.

  
(MUHAMMAD TAHIR)  
DIRECTOR

Distribution.

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.